

Instructions for Amending IDEA Claims or IDEA Budget Items Already Claimed

EXAMPLE A – Moving funds from an existing claimed amount to a “new” budget item

1. If the activity you wish to claim funds is not currently in the budget, add line item. Either budget with reserve funds or lower the amount of another budget line item that has not been fully claimed.
2. Submit amended budget and wait for approval.
3. After budget approval, revise the “Total Disbursement” amounts in a new claim.
4. In the claim, move the previously claimed funds to a different budget line item to balance claim.
5. Submit claim for approval.
6. After claim is approved, budget can be revised to reflect the new numbers.

EXAMPLE A Screen Shot:

In this example, the LEA would like to move preschool costs previously budgeted for Special Ed Supervision and Coordination salaries & fringe to flow-through dollars and then move the freed up preschool funds to cover supplies purchased for early childhood:

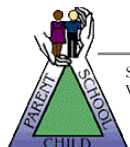
Position	Assignment	WUFAR-Description	FTE	Local WUFAR Code	Estimated Salary	Estimated Fringe	Action
Teacher	Early Childhood Special Ed.	152000-Early Childhood	1.00		\$3,780	\$875	Edit
Program Aide	Early Childhood Special Ed Aide	159100-Special Ed Program Aide	0.80		\$4,000	\$1,000	Edit
Salary to offset the expenses of a special education paraeducator for the program.							
Director Special Ed / Pupil Services		223300-Special Ed Supervision & Coordination	1.00		\$2,700	\$705	Edit
Salary to offset expenses for District's special education director.							
Total:					\$10,480	\$2,580	

When the LEA attempts to revise the budget, an error message appears:

Update Failed. Line item cannot be decreased below the amount claimed. Adjustment to budget cannot be made until line item in claim is revised.

Personnel Section (100 & 200 Objects) - Preschool ?

Position:	Director Special Ed / Pupil Services	Assignment:	
WUFAR:	223300	Description:	Special Ed Supervision & Coordination
Local WUFAR Detail:		FTE:	0.10
Estimated Salary:	\$1200	Estimated Fringe:	\$312
Detailed Description:	Salary to offset expenses for District's special education director		
		Update	Cancel
		Delete	



The error message in the budget appeared because the LEA had already claimed \$3,405 for the special education director's salary and fringe costs. When the LEA attempted to change the budget line items below the amounts already claimed, the edit was denied.

IDEA Preschool Budget Claim						
Please Note: The budget items displayed are from the last approved budget. Any modifications made since then will not be displayed.						
Sort By: <input checked="" type="radio"/> Object <input type="radio"/> Function						
Account Code	Account Name	Approved Budget	Unliquidated Encumbrances (Payables)	Previously Disbursed	Total Disbursements	Unencumbered Balance
27-100-152000-347	Early Childhood	3,780.00	0.00	3,780.00	3,780.00	0.00
27-100-159100-347	Special Ed Program Aide	4,000.00	0.00	0.00	0.00	4,000.00
27-100-223300-347	Special Ed Supervision & Coordination	2,700.00	0.00	2,700.00	2,700.00	0.00
27-200-152000-347	Early Childhood	875.00	0.00	875.00	875.00	0.00
27-200-159100-347	Special Ed Program Aide	1,000.00	0.00	0.00	0.00	1,000.00
27-200-223300-347	Special Ed Supervision & Coordination	705.00	0.00	705.00	705.00	0.00
	Indirect Cost	0.00		0.00	0.00	0.00
	Total	13,060.00	0.00	8,060.00	8,060.00	5,000.00

In this situation, the LEA must revise the budget to create the new line item for early childhood supplies and move funds into that line. This LEA had not budgeted for all of its funds, so it had \$2,834 in "reserve." If an LEA does not have a reserve fund, then it will need to amend a different budget line item that has not been claimed to free up the funds.

Budget Record Saved Successfully.

The LEA added a line for general supplies.

Non-Capital Objects Section (400 Objects) - Preschool

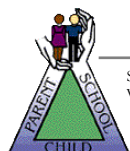
Non-Capital Object:	General Supplies	WUFAR & Description:	152000-Early Childhood
Local WUFAR Detail:		Estimated Cost:	
Detailed Description:			
Add			

Non-Capital Object	WUFAR-Description	Local WUFAR Code	Estimated Cost	Action
*General Supplies	152000-Early Childhood		\$2,500	Edit
Total:			\$2,500	

In order for this new line item to appear in the claim, the revised budget must be "submitted / locked" for the review process. Once the budget is approved by the DPI consultant, the claim will be automatically updated with the last approved budget amounts.

With the amended budget submitted and approved, the claim now has a budget line item for the recently added early childhood general supplies. The LEA can now adjust the special education supervision and coordination line and move those costs over to the early childhood line. If the special education supervision and coordination line is reduced and saved, the LEA will see the following message at the top of the page:

Amount requested cannot be less than the amount previously disbursed without applying for an advance. Contact rachel.zellmer@dpi.wi.gov for further information.



The LEA cannot submit a claim for less than was previously claimed. This would be considered an advance and interest earned on the advance will need to be returned to the Department. To continue in the claiming process, the amount that a line item was reduced must appear in another line item(s).

In the example below, the special education supervision and coordination lines were reduced by \$1,890 and \$2,500 was added to the early childhood general supplies line:

Account Code	Account Name	Approved Budget	Unliquidated Encumbrances (Payables)	Previously Disbursed	Total Disbursements	Unencumbered Balance
27-100-152000-347	Early Childhood	3,780.00	0.00	3,780.00	3,780.00	0.00
27-100-159100-347	Special Ed Program Aide	4,000.00	0.00	0.00	0.00	4,000.00
27-100-223300-347	Special Ed Supervision & Coordination	2,700.00	0.00	2,700.00	1,200.00	1,500.00
27-200-152000-347	Early Childhood	875.00	0.00	875.00	875.00	0.00
27-200-159100-347	Special Ed Program Aide	1,000.00	0.00	0.00	0.00	1,000.00
27-200-223300-347	Special Ed Supervision & Coordination	705.00	0.00	705.00	315.00	390.00
27-400-152000-347	Early Childhood	2,500.00	0.00	0.00	2,500.00	0.00
	Indirect Cost	0.00		0.00	0.00	0.00
	Total	15,560.00	0.00	8,060.00	8,670.00	6,890.00

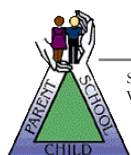
The amount that is now being “claimed” is \$610, not \$2,500. If there had been a straight transfer of funds - \$1,890 from special education supervision and coordination to the early childhood non-capital line - there would be no “new” funds claimed.

Before the budget can be revised to move the funds away from the special education supervision and coordination line, the revised claim must be submitted and approved by DPI.

Current Status	Report Type	Submission Date	Approved Date	Report Period Ending Date	Funds Claimed to Date	Action
Approved	Partial Claim			11/30/2009		View
Approved	Partial Claim	04/29/2010	04/29/2010	05/25/2010	\$8,060.00	View
New					\$8,670.00	Edit

Once the claim has been approved, the budget can be revised to reflect the new amounts.

*Director Special Ed / Pupil Services		223300-Special Ed Supervision & Coordination	0.10		\$1,200	\$315	Edit
Salary to offset expenses for District's special education director							



EXAMPLE B – Moving funds from an existing claimed amount to a different existing budget item

If you don't wish to amend the budgeted amount for the budget item but just wish to claim less for another item, start with the claim.

1. Open the claim, move funds from one expended line to a different claim line.
2. Submit claim for approval.

EXAMPLE B Screen Shot:

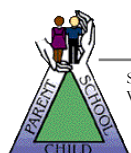
In this example, the LEA realized that supplies charged to the IDEA grant for the school psychologist were actually general student population materials and should not have been funded by IDEA.

27-400-156700-341	Visually Impaired	1,000.00	0.00	357.40	357.40	642.60
27-400-158000-341	Combined Cost Reporting - Special Ed	64,699.00	0.00	14,592.27	14,592.27	50,106.73
27-400-212000-341	Social Work	2,000.00	0.00	61.54	61.54	1,938.46
27-400-214000-341	Health (Nurse Services)	3,500.00	0.00	1,467.85	1,467.85	2,032.15
27-400-215000-341	Psychological Services	9,500.00	0.00	6,046.24	6,046.24	3,453.76
27-400-218100-341	Occupational Therapy	4,000.00	0.00	2,408.60	2,408.60	1,591.40

The LEA wants to move \$4,000 of costs claimed for the psych materials to materials that were already purchased for function 158000. The LEA does not wish to change the budgeted amounts for these two functions, just move the non-allowed psych costs to a different line item.

27-400-156700-341	Visually Impaired	1,000.00	0.00	357.40	357.40	642.60
27-400-158000-341	Combined Cost Reporting - Special Ed	64,699.00	0.00	14,592.27	22,000.00	42,699.00
27-400-212000-341	Social Work	2,000.00	0.00	61.54	61.54	1,938.46
27-400-214000-341	Health (Nurse Services)	3,500.00	0.00	1,467.85	1,467.85	2,032.15
27-400-215000-341	Psychological Services	9,500.00	0.00	6,046.24	2,046.24	7,453.76
27-400-218100-341	Occupational Therapy	4,000.00	0.00	2,408.60	2,408.60	1,591.40

The LEA was able to amend the claim and resubmit without issue. The new claim's bottom line must request at least the same or more than the previous claim's bottom line amount. There is no need to revise the budget as the LEA only wished to move claimed funds, not revise budget line items.



EXAMPLE C – Trying to move claimed funds when there is not enough money to make adjustments

In this example, the LEA wishes to move funds that were claimed for remodeling. However, there are not enough funds in the budget to make the transfer. The entire budget is only \$8,069 and the amount that was “claimed in error” is \$5,440. There is only room in the budget to move \$2,629.

Account Code	Account Name	Approved Budget	Unliquidated Encumbrances (Payables)	Previously Disbursed	Total Disbursements	Unencumbered Balance
27-100-252000-347	Fiscal	502.00	0.00	0.00	0.00	502.00
27-200-252000-347	Fiscal	180.00	0.00	0.00	0.00	180.00
27-400-152000-347	Early Childhood	1,300.00	0.00	0.00	0.00	1,300.00
27-400-156600-347	Speech / Language	647.00	0.00	0.00	0.00	647.00
27-500-255300-347	Remodeling	5,440.00	0.00	5,440.00	5,440.00	0.00
	Indirect Cost	0.00		0.00	0.00	0.00
Total		8,069.00	0.00	5,440.00	5,440.00	2,629.00

In this situation, the typical process is a return of funds in the amount that was “over claimed.” The funds are received by DPI, a negative claim is created by DPI, and then the funds may be budgeted and claimed in the correct function. Instructions for returning IDEA funds are available here: <http://dpi.wi.gov/sped/pdf/idea-refund-instructions.pdf>

Last Updated: 3/26/2012

Document Location: <http://www.dpi.wi.gov/sped/pdf/amended-claims-instructions.pdf>

